In the High Court of Judicature at Madras

Dated : 23.3.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice M.DURAISWAMY

Tax Case Appeal No.839 of 2010

The Commissioner of Income
Tax, Central-I, Chennai. ...Appellant/Respondent

Vs

Harvey Heart Hospitals Ltd.,
Chennai-18. ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 26.2.2010 made in I.T.A.No.1841/Mds/2008 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai against the orderof the Commissioner of Income Tax(Appeals)-I, Chennai, dated 30.06.2008 and made in I.T.A.No.417/2007-08 against the order of the Assistant Commissioner of Income tax Central Circle I(2), Chennai dated 31.12.2007 and made in PAN.NO.AAACH2237D for the Assessment year 2004-05.

For Appellant : Mr.T.R.Senthilkumar
For Respondent : Mr.V.S.Jayakumar

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The tax effect of this appeal is less than Rs.20 lakhs. The case also does not fall under any of the exceptions laid down in paragraph 8 of the circular.

2. Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes. The questions of law are left unanswered. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1.The Assistant Registrar
The Income Tax Appellate Tribunal, Madras A bench
Chennai

2.The Commissioner of Income tax,
Central-I, Chennai

3.The Commissioner of Income tax Appeals-I
46 Mahatma Gandhi Road, Nungambakkam Chennai-34

4.The Assistant Commissioner of Income Tax
Central Circle I(2) Chennai-34

5. The Section Officer, VR Section High Court
Madras

+1 cc to Mr.T.R.Senthil Kumar Advocate sr.18881

TCA.No.839 of 2010

aa21/04/2016